

**COMMITTEE ON ACCOUNTS, ENROLLMENT AND REVENUE
ADMINISTRATION**

April 20, 2021

5:00 p.m.

In the absence of the Chairman, Matthew Normand, City Clerk, called the meeting to order and asked for a motion to nominate a Chairman Pro-Tem.

Alderman Terrio moved to nominate Alderman Barry as the Chairman Pro Tem.

Alderman Gamache duly seconded the motion. City Clerk Normand called for a vote. The motion carried on unanimous roll call vote.

City Clerk Normand stated due to the COVID-19/Coronavirus crisis and in accordance with Governor Sununu's Emergency Order #12 pursuant to Executive Order 2020-04, this Committee is authorized to meet electronically.

The Clerk called the roll.

Present: Aldermen Gamache, Barry and Terrio

Absent: Aldermen O'Neil and Hirschmann

Messrs.: S. Wickens

4. Update on the City's Revolving Loan Fund.

Sharon Wickens, Finance Officer, stated I don't have any specific comments regarding the update.

Alderman Gamache moved to accept the report. Alderman Terrio duly seconded the motion. Chairman Barry called for a vote. The motion carried on a unanimous roll call vote.

5. Communication from Michele Bogardus, Deputy Finance Officer, submitting Finance Department reports as follows:
 - Accounts Receivable over 90 days
 - Aging Report
 - Outstanding Receivables

Alderman Terrio moved to accept the report. Alderman Gamache duly seconded the motion. Chairman Barry called for a vote. The motion carried on a unanimous roll call vote.

6. Communication from Sharon Wickens, Finance Officer, regarding the City's Monthly Financial Report (unaudited) for the first nine months of fiscal year 2021.

Ms. Wickens stated hopefully you have the forecast in front of you. The average unobligated balance percentage after nine months would be 25% as a benchmark. All departments are within 10% of this benchmark with the exception of Public Works because of contracts that they enter into at the beginning of the year. The overall unobligated percentage for nine months is 27.35% for FY21 compared to 24.27% a year ago. Health insurance costs are trending over budget by \$480,000 through March. If you recall, when I gave this presentation in March which was through February it was a little over \$200,000 higher. We make a big payment to people who do not take our health insurance in January and we are waiting for that to flatten it off. We can see that is finally happening. I do expect the health insurance to be over budget a little bit this year. I am waiting for another rebate payment which will probably be \$100,000 to \$200,000 but nothing significant. In the middle of the page you will see the retirements for FY21 which are 32 compared to 28 last year. There is also a chart that shows you that we have

\$538,000 left in contingency with details on what monies have been spent on. Revenues for the first nine months are \$2.3 million lower than a year ago. Auto registrations are \$325,000 higher. I did talk to Director Masewic and she said March was a monster. People were coming in and that is very encouraging for this last quarter. Reimbursements are lower by \$356,000 primarily due to the bond refunding where we no longer have the rebates and the timing of interdepartmental billing. I am not really concerned about that piece of it. Building permits are lower by \$1.7 million and we knew that last year at this time it was an anomaly what they were collecting in building permits and we didn't expect that this year. Interest rates are down so we are trending about \$515,000 lower in interest income.

***Alderman Gamache** moved to accept the report. **Alderman Terrio** duly seconded the motion. Chairman Barry called for a vote. The motion carried on a unanimous roll call vote.*

7. City Clerk Normand advised that ordinances are to be considered for consistency with the rules of the Board and requests the Clerk to make a presentation.

Ordinance amendment:

“Amending Chapter 130.13 Camping in Public Places by lowering the maximum fine for unlawful camping in public places.”

***Alderman Terrio** moved that the ordinance amendment be enrolled. **Alderman Gamache** duly seconded the motion. Chairman Barry called for a vote. The motion carried on a unanimous roll call vote.*

*There being no further business, **Alderman Terrio** moved to adjourn. **Alderman Gamache** duly seconded the motion. Chairman Barry called for a vote. The motion carried on a uanimous roll call vote.*

A True Record. Attest.

A handwritten signature in black ink, appearing to read "Matthew Normand". The signature is fluid and cursive, with a long horizontal stroke at the end.

Clerk of Committee



Sharon Y. Wickens
Finance Officer

CITY OF MANCHESTER
Finance Department

April 9, 2021

Committee on Accounts, Enrollment & Revenue Administration
C/o Matthew Normand, City Clerk
One City Hall Plaza
Manchester, NH 03101

Dear Honorable Committee Members,

Attached for your review is a summary of the City's revolving and recovery loan accounts.

Respectfully submitted,

Kim LeBlanc
Financial Analyst

Enc.

REVOLVING & RECOVERY LOANS
4/9/2021

Loan #	Revolving Loan - City	Original Loan Date	Original Loan Maturity Date	Original Loan Amount	Current Principal Balance	Current Interest Balance	Loan Activity
1	Maax Inc	5/29/2007	5/1/2019	\$210,000.00	\$89,754.61	\$0.00	
2	Lazy Nicks	10/30/2009	10/30/2030	\$40,000.00	\$21,200.47	\$0.00	Payment received 2/23/21 for January
3	Delisie Market	1/28/2010	10/15/2020	\$43,500.00	\$23,706.42	\$0.00	
4	Delisie Market - Energy Loan	1/28/2010	8/15/2020	\$20,000.00	\$12,601.35	\$0.00	
5	Cedar & Oak	9/25/2008	1/1/2018	\$41,000.00	\$26,297.39	\$0.00	

SUMMARY NOTES:

Loans 1 & 2 - Status current and in good standing.
Loans 3 thru 5 - 60 days past due, sent to Solicitor's Office.

Loan #	Revolving Loan - MDC	Original Loan Date	Loan Maturity Date	Original Loan Amount	Current Principal Balance	Current Interest Balance	Loan Activity
6	Germania Front	1/20/2012	12/20/2022	\$500,000.00	\$103,700.89	\$578.13	
7	Ancient Fire Mead & Cider	12/7/2017	12/15/2022	\$50,000.00	\$20,788.05	\$86.62	
8	To Share Brewing Company	6/28/2018	7/15/2023	\$40,000.00	\$22,136.65	\$115.30	
9	Palace Theatre Trust	1/24/2019	10/1/2029	\$1,686,622.04	\$1,686,622.04	\$0.00	Interest calculated quarterly on outstanding principal amount due; per diem rate equal to 2% per annum
10	844 Elm St	12/12/2003	11/12/2018	\$250,000.00	\$74,810.96	\$285.42	Check lost in mail, re-submitting payment

SUMMARY NOTES:

Loans 6 thru 9 - Status current and in good standing.
Loan 10 - 30 days past due.

Loan #	Recovery Loans - MDC	Original Loan Date	Loan Maturity Date	Original Loan Amount	Current Principal Balance	Current Interest Balance	Loan Activity
11	JJD Central, LLC	7/23/2020	10/1/2023	\$15,000.00	\$12,970.05	\$21.62	
12	Sawaya Enterprises, Inc	7/23/2020	10/1/2025	\$25,000.00	\$23,010.77	\$38.35	
13	HS 1, LLC db/a Health Source of Manchester	3/26/2021	3/1/2026	\$25,000.00	\$25,000.00	\$41.67	Payments to begin in July 2021

SUMMARY NOTES:

Loans 11 thru 13 - Status current and in good standing.



*Sharon Y. Wickens
Finance Officer*

*Michele A. Bogardus
Deputy Finance Officer*

CITY OF MANCHESTER
Finance Department

April 8, 2021

Committee on Accounts, Enrollment & Revenue Administration
c/o Matthew Normand, City Clerk
One City Hall Plaza
Manchester, NH 03101

Dear Honorable Committee Members,

Attached is a summary of the City's accounts receivable over 90 days as well as an aging report. Also included is a list of outstanding receivables that have been submitted to the City Solicitor for review and determination of collectability.

In summary outstanding receivables over 90 days totals \$933,399 out of \$2,242,936 billed. March's outstanding receivables totaled \$998,753 out of \$3,471,011 billed.

Please let me know if you have any questions or require further information.

Respectfully submitted,

Michele Bogardus
Deputy Finance Officer

Enc.

**Summary of Accounts Receivable Over 90 Days
by Department - with Previous Month's Comparative**

Total Receivables Over 90 Days		4/8/2021	3/8/2021
	Dept Code	Over 90 Days	Over 90 Days
Airport	25	\$ 166,626.89	\$ 426,623.38
EPD	27	\$ 40.00	\$ 40.00
Parking Department	52	\$ 24,206.63	\$ 24,113.16
Total Enterprise Funds		\$ 190,873.52	\$ 450,776.54
Assessors	2	\$ 133,684.22	\$ -
Central Fleet Management	23	\$ 1,918.70	\$ 1,679.20
Fire Department	30	\$ 232,515.21	\$ 232,465.55
Health Department	41	\$ 71,232.87	\$ 72,502.74
Highway	50, 51	\$ 121,814.16	\$ 114,036.59
Information Systems	13	\$ -	\$ 10,000.00
Parks & Recreation	65	\$ 97.57	\$ 1,452.97
Police Department	33,34,35,36	\$ 172,579.97	\$ 107,156.78
Welfare Department	60	\$ 8,682.60	\$ 8,682.60
Total General Fund		\$ 742,525.30	\$ 547,976.43
Grand Totals		\$ 933,398.82	\$ 998,752.97
<u>General Fund receivables over \$10,000 by customer</u>			
Birch Hill Terrace	2	\$ 133,684.22	\$ -
Manchester School District	13	\$ -	\$ 10,000.00
NH Attorney General Office	33	\$ 92,737.80	\$ -
Liberty Utilities	34	\$ 2,952.00	\$ 22,541.01
FEMA	30	\$ 222,230.14	\$ 222,230.14
FEMA	33	\$ 44,702.62	\$ 44,702.62
FEMA	41	\$ 70,270.50	\$ 70,270.50
FEMA	50	\$ 39,884.50	\$ 39,884.50
Corcoran Environmental	50	\$ 24,182.43	\$ 24,182.43
State of NH	50	\$ 40,054.51	\$ 32,208.96
Salter School of Nursing	52	\$ 13,086.18	\$ 12,895.59
Totals		\$ 683,784.90	\$ 478,915.75
Total General Fund receivables over 90 days less over \$10,000		\$ 58,740.40	\$ 69,060.68

Explanation of Charges
Housing in Lieu of Taxes
School Chargebacks
Police - Manchester Homeless Camp
Police - Extra Detail
FEMA Reimbursement - In-process
FEMA Reimbursement - In-process
FEMA Reimbursement - In-process
FEMA Reimbursement - In-process
Landfill Lease Payments - Referred to Solicitor
State of NH Grants - In-process
Parking - Referred to Solicitor

City of Manchester NH - Receivables
Over 90 Days as of 4/8/2021

TYPE	CUST ID	NAME	TOTAL	CURRENT	0-30 DAYS DUE	31-60 DAYS DUE	61-90 DAYS DUE	OVER 90 DAYS DUE
2	1533	BIRCH HILL TERRACE	\$ 133,684.22	\$ -	\$ -	\$ -	\$ -	\$ 133,684.22
2 - ASSESSORS TOTALS			\$ 133,684.22	\$ -	\$ -	\$ -	\$ -	\$ 133,684.22
23	2507	MANCHESTER HOUSING AUTH	\$ 2,555.36	\$ 2,117.78	\$ -	\$ -	\$ -	\$ 437.58
23	3124	PINARD WASTE SYSTEM INC	\$ 1,963.90	\$ 790.35	\$ -	\$ 263.45	\$ 263.45	\$ 646.65
23	17451	RYAN, MICHAEL	\$ 834.47	\$ -	\$ -	\$ -	\$ -	\$ 834.47
23 - CENTRAL FLEET TOTALS			\$ 5,353.73	\$ 2,908.13	\$ -	\$ 263.45	\$ 263.45	\$ 1,918.70
25	3651	DELTA AIRLINES INC	\$ 14,291.54	\$ -	\$ -	\$ -	\$ 380.00	\$ 13,911.54
25	7519	DOT-FAA/TSA-AMZ-110	\$ 195,883.79	\$ 19,685.00	\$ -	\$ 71,725.14	\$ 28,723.65	\$ 75,750.00
25	19916	DTG OPERATIONS, INC	\$ 3,853.38	\$ -	\$ -	\$ -	\$ -	\$ 3,853.38
25	22188	DTG OPERATIONS, INC (TH	\$ 0.01	\$ -	\$ -	\$ -	\$ -	\$ 0.01
25	20658	ENDEAVOR AIR	\$ 3,201.51	\$ -	\$ -	\$ -	\$ -	\$ 3,201.51
25	16963	NH LIQUOR COMMISSION	\$ 2,193.30	\$ -	\$ -	\$ -	\$ -	\$ 2,193.30
25	31117	PAULY, DOUGLAS	\$ 405.00	\$ -	\$ -	\$ -	\$ 135.00	\$ 270.00
25	27195	SKYWEST	\$ 915.17	\$ -	\$ -	\$ -	\$ -	\$ 915.17
25	7953	TRANSPORTATION SECURITY	\$ 170,231.52	\$ 56,743.84	\$ -	\$ 28,371.92	\$ 28,371.92	\$ 56,743.84
25	24054	TSA/HSTS01-15-H-KP049	\$ 29,364.42	\$ 9,788.14	\$ -	\$ 4,894.07	\$ 4,894.07	\$ 9,788.14
25 - AIRPORT TOTALS			\$ 420,339.64	\$ 86,216.98	\$ -	\$ 104,991.13	\$ 62,504.64	\$ 166,626.89
27	10064	SERVPRO OF MANCHESTER/D	\$ 40.00	\$ -	\$ -	\$ -	\$ -	\$ 40.00
27 - EPD TOTALS			\$ 40.00	\$ -	\$ -	\$ -	\$ -	\$ 40.00
30	28454	300 GAY ST ACQUISITION	\$ 1,716.75	\$ -	\$ -	\$ -	\$ 1,080.00	\$ 636.75
30	16889	323 CONCORD STREET, LLC	\$ 679.06	\$ -	\$ -	\$ -	\$ 540.00	\$ 139.06
30	30122	79 CARL DR. REALTY, LLC	\$ 2,724.30	\$ -	\$ -	\$ -	\$ 1,080.00	\$ 1,644.30
30	32887	ADT COMMERCIAL	\$ 2,120.16	\$ 2,001.75	\$ -	\$ 1.75	\$ -	\$ 116.66
30	30102	BT PROPERTY LLC	\$ 1,620.00	\$ -	\$ -	\$ -	\$ 1,080.00	\$ 540.00
30	32930	CENTURY LINK	\$ 104.50	\$ -	\$ -	\$ -	\$ -	\$ 104.50
30	2748	CVS ASSET PROTECTION SV	\$ 4,320.00	\$ -	\$ -	\$ -	\$ 2,700.00	\$ 1,620.00
30	8132-30	FEMA	\$ 448,249.60	\$ -	\$ -	\$ 226,019.46	\$ -	\$ 222,230.14
30	7901	FERNANDO HILARION	\$ 540.00	\$ -	\$ -	\$ -	\$ -	\$ 540.00
30	7966	HARVEY INDUSTRIES	\$ 564.30	\$ -	\$ -	\$ -	\$ -	\$ 564.30
30	12818	JUNE SEVENTH LLC	\$ 1,080.00	\$ -	\$ -	\$ -	\$ -	\$ 1,080.00
30	30113	LEROCQUE, KRISTINE	\$ 1,350.00	\$ -	\$ -	\$ -	\$ 1,080.00	\$ 270.00
30	27000	LRNCT LLC	\$ 2,478.00	\$ 31.50	\$ -	\$ 31.50	\$ 31.50	\$ 2,383.50
30	17580	MAHMOTORIC, MUHAREM	\$ 1,620.00	\$ -	\$ -	\$ -	\$ 1,080.00	\$ 540.00
30	23845	MAPLEHURST BAKERY	\$ 1.50	\$ -	\$ -	\$ -	\$ -	\$ 1.50
30	16677	SUNBELT RENTALS	\$ 104.50	\$ -	\$ -	\$ -	\$ -	\$ 104.50
30 - FIRE TOTALS			\$ 469,272.67	\$ 2,033.25	\$ -	\$ 226,052.71	\$ 8,671.50	\$ 232,515.21
33	21994	CELLULAR FREEDOM, INC	\$ 24.60	\$ 0.34	\$ -	\$ 0.34	\$ 0.32	\$ 23.60
33	24764	EZ APPLE REPAIRS PAWN L	\$ 1.36	\$ -	\$ -	\$ -	\$ -	\$ 1.36
33	8132-33	FEMA	\$ 44,702.62	\$ -	\$ -	\$ -	\$ -	\$ 44,702.62

City of Manchester NH - Receivables
Over 90 Days as of 4/8/2021

TYPE	CUST ID	NAME	TOTAL	CURRENT	0-30 DAYS DUE	31-60 DAYS DUE	61-90 DAYS DUE	OVER 90 DAYS DUE
33	19086	GOOD STILL	\$ 736.86	\$ -	\$ -	\$ -	\$ -	\$ 736.86
33	2521	MANCHESTER POLICE DEPT	\$ 13,847.36	\$ 9,193.91	\$ -	\$ 3,524.85	\$ -	\$ 1,128.60
33	3275	NH ATTORNEY GENERAL'S O	\$ 92,737.80	\$ -	\$ -	\$ -	\$ -	\$ 92,737.80
33	4301	US DEPARTMENT OF JUSTIC	\$ 1,013.96	\$ 688.21	\$ -	\$ -	\$ -	\$ 325.75
34	32754	ATLANTIC PAVING	\$ 4,075.75	\$ -	\$ -	\$ -	\$ -	\$ 4,075.75
34	23724	COMMUNICATION CONSTRUTI	\$ 40,399.93	\$ 36,390.05	\$ -	\$ -	\$ 3,640.88	\$ 369.00
34	30650	CONSOLIDATED COMMUNICAT	\$ 3,404.95	\$ 3,075.00	\$ -	\$ -	\$ -	\$ 329.95
34	29314	DUBOIS TREE	\$ 668.50	\$ 430.50	\$ -	\$ -	\$ -	\$ 238.00
34	10987	ERNIE'S EXCAVATION	\$ 10,775.32	\$ 2,091.00	\$ -	\$ 2,521.50	\$ 1,353.00	\$ 4,809.82
34	4313	EVERSOURCE ENERGY (BEDF	\$ 2,740.50	\$ 2,340.75	\$ -	\$ -	\$ -	\$ 399.75
34	32878	FRIENDS OF ANDREW YANG	\$ 476.00	\$ -	\$ -	\$ -	\$ -	\$ 476.00
34	32541	KNIGHTS EXCAVATION	\$ 855.50	\$ -	\$ -	\$ -	\$ -	\$ 855.50
34	18609-34	LIBERTY UTILITIES, INC	\$ 29,088.92	\$ 20,864.79	\$ -	\$ 2,060.25	\$ 3,211.88	\$ 2,952.00
34	3040	MALL OF NEW HAMPSHIRE	\$ 238.00	\$ -	\$ -	\$ -	\$ -	\$ 238.00
34	32934	MANCHESTER KIDNEY CENTE	\$ 2,142.00	\$ -	\$ -	\$ -	\$ -	\$ 2,142.00
34	5647	MCGARVEY'S SALOON	\$ 258.00	\$ -	\$ -	\$ -	\$ -	\$ 258.00
34	17616	NBC NEWS	\$ 7,140.00	\$ -	\$ -	\$ -	\$ -	\$ 7,140.00
34	33062	NEWMANS EXCAVATION	\$ 246.00	\$ -	\$ -	\$ -	\$ -	\$ 246.00
34	9601	SIGN GALLERY	\$ 327.25	\$ -	\$ -	\$ -	\$ -	\$ 327.25
34	32889	SIRIUS XM	\$ 1,071.00	\$ -	\$ -	\$ -	\$ -	\$ 1,071.00
34	15338	TD BANK	\$ 3,536.25	\$ -	\$ -	\$ -	\$ -	\$ 3,536.25
34	26740	TWIN STATE UTILITIES	\$ 638.00	\$ -	\$ -	\$ -	\$ -	\$ 638.00
34	29057	VERACITY CONSTRUCTION	\$ 1,505.58	\$ 3.94	\$ -	\$ 3.94	\$ 3.94	\$ 1,493.76
34	24304	WHISKEY'S 20	\$ 1,290.00	\$ -	\$ -	\$ -	\$ -	\$ 1,290.00
35	32548	AAA	\$ 11.65	\$ 0.15	\$ -	\$ 0.15	\$ 0.15	\$ 11.20
35	30778	BELLANTI, MICHAEL	\$ 14.20	\$ 0.15	\$ -	\$ 0.15	\$ 0.15	\$ 13.75
35	17349	BOYLE, SHAUGHNESSY & CA	\$ 0.15	\$ -	\$ -	\$ -	\$ -	\$ 0.15
35	31021	CLAIMS MANAGEMENT RESOU	\$ 0.15	\$ -	\$ -	\$ -	\$ -	\$ 0.15
35	16984	GEICO BF/NJ CLAIMS	\$ 12.10	\$ 0.15	\$ -	\$ 0.15	\$ 0.15	\$ 11.65
35	20156	INJURY LAW CENTER	\$ 0.45	\$ -	\$ -	\$ -	\$ -	\$ 0.45
33, 34, 35, & 36 - POLICE TOTALS			\$ 263,980.71	\$ 75,078.94	\$ -	\$ 8,111.33	\$ 8,210.47	\$ 172,579.97
41	28345	COMMUNITY HEALTH ACCESS	\$ 4,394.75	\$ 3,432.38	\$ -	\$ -	\$ -	\$ 962.37
41	8132-41	FEMA	\$ 70,270.50	\$ -	\$ -	\$ -	\$ -	\$ 70,270.50
41 - HEALTH TOTALS			\$ 74,665.25	\$ 3,432.38	\$ -	\$ -	\$ -	\$ 71,232.87
50	8018	AHRENT, JEFFREY	\$ 269.38	\$ -	\$ -	\$ -	\$ -	\$ 269.38
50	32661	ANNIELYS, SEDA	\$ 1.00	\$ -	\$ -	\$ -	\$ -	\$ 1.00
50	32051	ASPROGIANNIS, STYLIANOS	\$ 82.04	\$ -	\$ -	\$ -	\$ -	\$ 82.04
50	32987	AVELLA, MICHAEL	\$ 19.07	\$ 0.26	\$ -	\$ 0.26	\$ 0.26	\$ 18.29
50	32975	BAH, ABU	\$ 0.97	\$ -	\$ -	\$ -	\$ -	\$ 0.97

City of Manchester NH - Receivables
Over 90 Days as of 4/8/2021

TYPE	CUST ID	NAME	TOTAL	CURRENT	0-30 DAYS DUE	31-60 DAYS DUE	61-90 DAYS DUE	OVER 90 DAYS DUE
50	32988	BALDIZAN, FRANK	\$ 337.50	\$ -	\$ -	\$ -	\$ -	\$ 337.50
50	32989	BASHIR, REFAAT	\$ 87.01	\$ 1.18	\$ -	\$ 1.18	\$ 1.18	\$ 83.47
50	32206	BASSETT, SHANNA	\$ 277.97	\$ -	\$ -	\$ -	\$ -	\$ 277.97
50	3321	BEAULIEU LINDQUIST REAL	\$ 150.32	\$ 148.75	\$ -	\$ -	\$ -	\$ 1.57
50	32489	BEDDINGTON, LINDA	\$ 29.26	\$ -	\$ -	\$ -	\$ -	\$ 29.26
50	32376	BELMAIN, AMBER	\$ 8.74	\$ -	\$ -	\$ -	\$ -	\$ 8.74
50	18675	BIRCH HILL TERRACE	\$ 8.54	\$ -	\$ -	\$ -	\$ -	\$ 8.54
50	32530	BLACK WATER FIRE PROTEC	\$ 126.25	\$ -	\$ -	\$ -	\$ -	\$ 126.25
50	32123	BRACCIO, ZENANDRE S.	\$ 193.84	\$ -	\$ -	\$ -	\$ -	\$ 193.84
50	32585	BROWN, JEREMY	\$ 12.54	\$ -	\$ -	\$ -	\$ -	\$ 12.54
50	31636	BUZZELL, JAMES	\$ 86.14	\$ -	\$ -	\$ -	\$ -	\$ 86.14
50	32642	CABALLERY CONSTRUCTION	\$ 53.81	\$ -	\$ -	\$ -	\$ -	\$ 53.81
50	30199	CASIANO, ANTHONY	\$ 115.64	\$ -	\$ -	\$ -	\$ -	\$ 115.64
50	33140	CHANG, HSIU	\$ 1.84	\$ -	\$ -	\$ -	\$ 0.92	\$ 0.92
50	32868	CHENEVERT, PATTI	\$ 80.00	\$ -	\$ -	\$ -	\$ -	\$ 80.00
50	32979	CHRISTENSEN, CARL	\$ 0.42	\$ -	\$ -	\$ -	\$ -	\$ 0.42
50	32286	COLON, JOSE	\$ 69.27	\$ -	\$ -	\$ -	\$ -	\$ 69.27
50	33005	COOPER, ERIC	\$ 0.20	\$ -	\$ -	\$ -	\$ -	\$ 0.20
50	10626	CORCORAN ENVIRONMENTAL	\$ 24,182.43	\$ -	\$ -	\$ -	\$ -	\$ 24,182.43
50	32757	CORCORAN, JEFFREY	\$ 27.75	\$ -	\$ -	\$ -	\$ -	\$ 27.75
50	31952	CUMMINGS, STEPHEN	\$ 73.16	\$ -	\$ -	\$ -	\$ -	\$ 73.16
50	32758	CYR, SYNDEE	\$ 55.00	\$ -	\$ -	\$ -	\$ -	\$ 55.00
50	33243	DANNEAU, PAIGE	\$ 30.38	\$ 0.44	\$ -	\$ 0.44	\$ -	\$ 29.50
50	11068	DEBRIS DOCTORS, LLC	\$ 3.29	\$ -	\$ -	\$ -	\$ -	\$ 3.29
50	33023	DELISLE, VIVIAN	\$ 55.00	\$ -	\$ -	\$ -	\$ -	\$ 55.00
50	33007	DENIS, NICOLE	\$ 19.07	\$ 0.26	\$ -	\$ 0.26	\$ -	\$ 18.29
50	31953	DESJARLAIS, STEPHEN	\$ 51.22	\$ -	\$ -	\$ -	\$ -	\$ 51.22
50	28282	DICAMPO, MARK C.	\$ 7.62	\$ -	\$ -	\$ -	\$ -	\$ 7.62
50	32669	DONOVAN, ADAM	\$ 0.15	\$ -	\$ -	\$ -	\$ -	\$ 0.15
50	28287	DOUGLAS, THOMAS	\$ 18.60	\$ -	\$ -	\$ -	\$ -	\$ 18.60
50	32536	DROUIN, JOHN	\$ 141.10	\$ -	\$ -	\$ -	\$ -	\$ 141.10
50	7031	DUPONT, PIERRE	\$ 10.84	\$ 10.50	\$ -	\$ -	\$ -	\$ 0.34
50	30213	DUTCH, JEFFREY	\$ 43.10	\$ -	\$ -	\$ -	\$ -	\$ 43.10
50	217	EASTER SEALS NH INC	\$ 152.14	\$ 150.50	\$ -	\$ -	\$ -	\$ 1.64
50	32980	EASTMAN, CASSANDRA	\$ 24.56	\$ 0.33	\$ -	\$ 0.33	\$ 0.33	\$ 23.57
50	31144	EAVES, JOSHUA	\$ 44.20	\$ -	\$ -	\$ -	\$ -	\$ 44.20
50	32524	EVERGREEN MANAGEMENT GR	\$ 1,236.80	\$ 1,229.50	\$ -	\$ -	\$ 2.99	\$ 4.31
50	3127	EVERSOURCE	\$ 14,447.97	\$ 14,426.25	\$ -	\$ -	\$ 1.86	\$ 19.86
50	33216	FELT, WILLIAM	\$ 64.63	\$ 0.94	\$ -	\$ 0.94	\$ -	\$ 62.75

City of Manchester NH - Receivables
Over 90 Days as of 4/8/2021

TYPE	CUST ID	NAME	TOTAL	CURRENT	0-30 DAYS DUE	31-60 DAYS DUE	61-90 DAYS DUE	OVER 90 DAYS DUE
50	8132-50	FEMA	\$ 39,884.50	\$ -	\$ -	\$ -	\$ -	\$ 39,884.50
50	28837	FITZGERALD, RYAN	\$ 62.08	\$ -	\$ -	\$ -	\$ -	\$ 62.08
50	33021	FOURNIER, NOAH	\$ 136.78	\$ 1.88	\$ -	\$ 1.88	\$ -	\$ 131.14
50	32675	FREEMAN, JOE	\$ 109.95	\$ -	\$ -	\$ -	\$ -	\$ 109.95
50	32192	FURMAN, DAVID	\$ 82.29	\$ -	\$ -	\$ -	\$ -	\$ 82.29
50	32348	GADSBY, DAVID	\$ 64.90	\$ -	\$ -	\$ -	\$ -	\$ 64.90
50	32935	GAGNON, JAMES	\$ 43.14	\$ 0.58	\$ -	\$ 0.58	\$ -	\$ 41.40
50	33201	GARCIA, SERGIO	\$ 25.61	\$ 0.37	\$ -	\$ 0.37	\$ -	\$ 24.50
50	31599	GAUDET, SCOTT J.	\$ 66.65	\$ -	\$ -	\$ -	\$ -	\$ 66.65
50	31031	GAW, ADAM K.	\$ 192.74	\$ -	\$ -	\$ -	\$ -	\$ 192.74
50	29447	GIBNEY, JOSEPH	\$ 42.30	\$ -	\$ -	\$ -	\$ -	\$ 42.30
50	27612	GILES, JOSHUA	\$ 374.39	\$ -	\$ -	\$ -	\$ -	\$ 374.39
50	31954	GINGRAS, ROBERTA	\$ 194.50	\$ -	\$ -	\$ -	\$ -	\$ 194.50
50	32982	HALL, DEREK	\$ 0.08	\$ -	\$ -	\$ -	\$ -	\$ 0.08
50	3148	HANOVER HILL SIDING	\$ 201.64	\$ 201.25	\$ -	\$ -	\$ -	\$ 0.39
50	30200	HANSON, MICHAEL THOMAS	\$ 44.22	\$ -	\$ -	\$ -	\$ -	\$ 44.22
50	31053	HENDRICKS, JAMES	\$ 16.84	\$ -	\$ -	\$ -	\$ -	\$ 16.84
50	25408	HERRON, DUSTIN	\$ 26.58	\$ -	\$ -	\$ -	\$ -	\$ 26.58
50	31533	HILARY, HENRY	\$ 23.42	\$ -	\$ -	\$ -	\$ -	\$ 23.42
50	32370	HINSE, BRYAN	\$ 219.90	\$ -	\$ -	\$ -	\$ -	\$ 219.90
50	33145	HOOKE, KEN	\$ 113.15	\$ 1.60	\$ -	\$ 1.60	\$ -	\$ 108.35
50	11438	HOOKSETT PAVING CO	\$ 12.25	\$ -	\$ -	\$ -	\$ -	\$ 12.25
50	33110	INO, ALEX	\$ 5.32	\$ 0.08	\$ -	\$ 0.08	\$ -	\$ 5.08
50	33142	IRELAND, MORGAN	\$ 35.25	\$ 0.50	\$ -	\$ 0.50	\$ -	\$ 33.75
50	32936	IRWIN, MICHAEL	\$ 1.26	\$ -	\$ -	\$ -	\$ -	\$ 1.05
50	32516	JACOME, AUGUSTUS	\$ 75.15	\$ -	\$ -	\$ -	\$ -	\$ 75.15
50	32983	JENSEN, AMY	\$ 42.24	\$ 0.57	\$ -	\$ 0.57	\$ -	\$ 40.53
50	33200	JOHNSON, CORDERO	\$ 70.81	\$ 1.02	\$ -	\$ 1.02	\$ -	\$ 67.75
50	9473	JONES, JOHN PAUL	\$ 0.76	\$ -	\$ -	\$ -	\$ -	\$ 0.76
50	32676	KARGBO, ALHAJI	\$ 64.90	\$ -	\$ -	\$ -	\$ -	\$ 64.90
50	32255	KHAN, CHOUDHARY	\$ 1.58	\$ -	\$ -	\$ -	\$ -	\$ 1.58
50	32666	LABRECQUE, PAUL	\$ 43.26	\$ -	\$ -	\$ -	\$ -	\$ 43.26
50	33131	LANCY, JEAN	\$ 18.29	\$ 0.26	\$ -	\$ 0.26	\$ -	\$ 17.51
50	32505	LANDRY, BRANDON	\$ 26.72	\$ -	\$ -	\$ -	\$ -	\$ 26.72
50	32482	LECLERC, LELAND	\$ 39.80	\$ -	\$ -	\$ -	\$ -	\$ 39.80
50	31052	LEMONS, KEVIN	\$ 71.10	\$ -	\$ -	\$ -	\$ -	\$ 71.10
50	18609-50	LIBERTY UTILITIES, INC	\$ 142,750.02	\$ 139,929.18	\$ -	\$ 12.14	\$ 142.44	\$ 2,666.26
50	17579	LODI TRUST	\$ 56.83	\$ -	\$ -	\$ -	\$ -	\$ 56.83
50	32483	LOGIACCCO, FRANCESCO	\$ 13.33	\$ -	\$ -	\$ -	\$ -	\$ 13.33

City of Manchester NH - Receivables
Over 90 Days as of 4/8/2021

TYPE	CUST ID	NAME	TOTAL	CURRENT	0-30 DAYS DUE	31-60 DAYS DUE	61-90 DAYS DUE	OVER 90 DAYS DUE
50	24278	LOGICO PROPERTIES, LLC	\$ 330.18	\$ 329.00	\$ -	\$ -	\$ -	\$ 1.18
50	28432	LUCERO, JEFFREY	\$ 61.16	\$ -	\$ -	\$ -	\$ -	\$ 61.16
50	32283	MACDONALD, STANLEY	\$ 319.37	\$ 3.73	\$ -	\$ 3.73	\$ -	\$ 308.18
50	2545	MANCHESTER FACILITIES D	\$ 254.00	\$ -	\$ -	\$ -	\$ -	\$ 254.00
50	11485	MANCHESTER PARKING DIVI	\$ 664.67	\$ -	\$ -	\$ -	\$ -	\$ 664.67
50	2572	MANCHESTER TRANSIT AUTH	\$ 16,163.62	\$ 15,738.50	\$ -	\$ -	\$ -	\$ 425.12
50	2557	MANCHESTER WATER WORKS	\$ 212,339.44	\$ 208,674.74	\$ -	\$ 554.57	\$ 0.30	\$ 3,109.83
50	32522	MAROTTO, DAVID	\$ 103.35	\$ -	\$ -	\$ -	\$ -	\$ 103.35
50	32778	MARSH, KELLY	\$ 30.00	\$ -	\$ -	\$ -	\$ -	\$ 30.00
50	32385	MARTINEZ, CHRISTINE	\$ 85.01	\$ -	\$ -	\$ -	\$ -	\$ 85.01
50	21532	MCCORMACK, BRYAN	\$ 227.56	\$ -	\$ -	\$ -	\$ -	\$ 227.56
50	8659	MCLAURIN ENTERPRISE	\$ 1,589.73	\$ 1,540.75	\$ -	\$ -	\$ -	\$ 48.98
50	32977	MEDIC, MELIHA	\$ 1.47	\$ -	\$ -	\$ -	\$ -	\$ 1.47
50	16490	METROPOLIS PROPERTY MAN	\$ 1,937.52	\$ 1,936.50	\$ -	\$ -	\$ -	\$ 1.02
50	21692	MILL CITY ENERGY MICHAEL	\$ 134.38	\$ 131.25	\$ -	\$ -	\$ -	\$ 3.13
50	31641	MILTNER, ERIC	\$ 27.40	\$ -	\$ -	\$ -	\$ -	\$ 27.40
50	32960	MOORE, BRUCE	\$ 4.76	\$ -	\$ -	\$ 0.68	\$ -	\$ 3.40
50	32942	PERKINS, JOHN	\$ 0.18	\$ -	\$ -	\$ -	\$ -	\$ 0.18
50	11819	PETERSON, JAMES	\$ 108.54	\$ -	\$ -	\$ -	\$ -	\$ 108.54
50	30072	PIERSON, JASON	\$ 48.44	\$ -	\$ -	\$ -	\$ -	\$ 48.44
50	29310	POLTACK, GARRETT	\$ 98.00	\$ -	\$ -	\$ -	\$ -	\$ 98.00
50	30231	PRO LINE COMPANIES, LLC	\$ 1,805.58	\$ 1,627.60	\$ -	\$ 2.60	\$ 2.60	\$ 172.78
50	8825	PROVENCHER, PAUL R JR	\$ 0.50	\$ -	\$ -	\$ -	\$ -	\$ 0.50
50	31767	PRUSUTAM, NEPAL	\$ 119.26	\$ -	\$ -	\$ -	\$ -	\$ 119.26
50	33022	RAFAT, KAREEM	\$ 0.10	\$ -	\$ -	\$ -	\$ -	\$ 0.10
50	30809	RAYMOND, JAMES	\$ 61.88	\$ -	\$ -	\$ -	\$ -	\$ 61.88
50	33143	REAGAN, RYAN	\$ 42.65	\$ 0.60	\$ -	\$ 0.60	\$ 0.60	\$ 40.85
50	33125	RIVERA, JOSHUA	\$ 48.54	\$ 0.26	\$ -	\$ 0.26	\$ 0.26	\$ 47.76
50	32941	ROADRUNNER MECHANICAL L	\$ 1,420.75	\$ 1,237.60	\$ -	\$ 2.60	\$ 7.77	\$ 172.78
50	32269	ROBICHAUD, DENNIS	\$ 115.46	\$ -	\$ -	\$ -	\$ -	\$ 115.46
50	31187	ROBINSON, JOSHUA	\$ 151.79	\$ -	\$ -	\$ -	\$ -	\$ 151.79
50	33160	ROCCA, DAVID	\$ 30.82	\$ 0.44	\$ -	\$ 0.44	\$ 0.44	\$ 29.50
50	33219	ROCKHOLT, JACK	\$ 48.67	\$ 0.71	\$ -	\$ 0.71	\$ -	\$ 47.25
50	32411	ROCKWELL, DANA	\$ 0.36	\$ -	\$ -	\$ -	\$ -	\$ 0.36
50	33146	ROSSMAN, ALEXEXIS	\$ 5.32	\$ 0.08	\$ -	\$ 0.08	\$ 0.08	\$ 5.08
50	25009	ROTO-ROOTER OF NH	\$ 655.81	\$ 178.57	\$ -	\$ 3.05	\$ 269.54	\$ 204.65
50	32908	RUIZ, JORGE	\$ 180.00	\$ -	\$ -	\$ -	\$ -	\$ 180.00
50	31009	SAFARI CONSTRUCTION MGM	\$ 5.25	\$ -	\$ -	\$ -	\$ -	\$ 5.25
50	32911	SALAMANCA, JESUS	\$ 166.25	\$ -	\$ -	\$ -	\$ -	\$ 166.25

City of Manchester NH - Receivables
Over 90 Days as of 4/8/2021

TYPE	CUST ID	NAME	TOTAL	CURRENT	0-30 DAYS DUE	31-60 DAYS DUE	61-90 DAYS DUE	OVER 90 DAYS DUE
50	32997	SAMPLE, JOSEPH R.	\$ 142.14	\$ 1.52	-	\$ 1.52	\$ 1.52	\$ 137.58
50	29629	SANDBURY, NATHAN	\$ 246.20	\$ -	-	\$ -	\$ -	\$ 246.20
50	29448	SCHUNEMANN, DAVID	\$ 92.55	\$ -	-	\$ -	\$ -	\$ 92.55
50	32478	SCI EXCAVATING LLC.	\$ 1,243.82	\$ 16.71	-	\$ 16.71	\$ 16.71	\$ 1,193.69
50	32401	SEGLAH, CLEMENCE	\$ 1.16	\$ -	-	\$ -	\$ -	\$ 1.16
50	32909	SHABAKA, SHERIF	\$ 77.00	\$ -	-	\$ -	\$ -	\$ 77.00
50	32962	SHEGANI, ALBI	\$ 29.37	\$ 0.39	-	\$ 0.39	\$ 0.39	\$ 28.20
50	32741	SILVENT, JOHN	\$ 70.85	\$ -	-	\$ -	\$ -	\$ 70.85
50	8277	ST CYR, JOSEPH	\$ 18.58	\$ 14.00	-	\$ -	\$ -	\$ 4.58
50	33217	STANLEY, SEAN	\$ 43.78	\$ 0.64	-	\$ 0.64	\$ -	\$ 42.50
50	4091	STATE OF NEW HAMPSHIRE	\$ 336,413.17	\$ 20,186.17	-	\$ 276,172.49	\$ -	\$ 40,054.51
50	33137	STERN, MICHAEL	\$ 0.26	\$ -	-	\$ -	\$ 0.13	\$ 0.13
50	8041	SYKES, WILLIAM	\$ 0.25	\$ -	-	\$ -	\$ -	\$ 0.25
50	32746	TIERNEY, DOUGLAS	\$ 35.27	\$ -	-	\$ -	\$ -	\$ 35.27
50	31855	TOSADO-NIEVES, PABLO	\$ 107.25	\$ -	-	\$ -	\$ -	\$ 107.25
50	32992	TRIPP, STEVEN DALLAS JR	\$ 0.18	\$ -	-	\$ -	\$ -	\$ 0.18
50	32480	TURSKI, TODD	\$ 103.03	\$ 1.28	-	\$ 1.28	\$ 1.28	\$ 99.19
50	29627	TWIN STATE PROP. MAINT	\$ 166.16	\$ -	-	\$ -	\$ -	\$ 166.16
50	32570	WEARE, DAVID	\$ 0.26	\$ -	-	\$ -	\$ -	\$ 0.26
50	28289	WHITEMAN, LACY	\$ 6.44	\$ -	-	\$ -	\$ -	\$ 6.44
50	28777	WORSLEY, MICHAEL K	\$ 9.64	\$ -	-	\$ -	\$ -	\$ 9.64
50	31030	YOUNG, DAVID	\$ 34.18	\$ -	-	\$ -	\$ -	\$ 34.18
50	27869	YOUNG, NOAH C	\$ 230.70	\$ -	-	\$ -	\$ -	\$ 230.70
50	32947	ZENANDRE, BRACCIO	\$ 180.36	\$ 2.42	-	\$ 2.42	\$ 2.42	\$ 173.10
50	32407	ZLOTRG, ALDIN	\$ 197.75	\$ -	-	\$ -	\$ -	\$ 197.75
51	32509	CCMSI	\$ 3.35	\$ -	-	\$ -	\$ -	\$ 3.35
50 & 51 - HIGHWAY TOTALS			\$ 806,796.76	\$ 407,729.66	\$ -	\$ 276,787.18	\$ 465.76	\$ 121,814.16
52	26464	ANDERSON, MELISSA	\$ 120.90	\$ -	-	\$ -	\$ -	\$ 120.90
52	31834	ANDREW, CLAUS J.	\$ 255.00	\$ -	-	\$ -	\$ -	\$ 255.00
52	27681	BENOIT, JESSICA	\$ 120.00	\$ -	-	\$ -	\$ -	\$ 120.00
52	15146	BERGERON, ROLAND	\$ 120.00	\$ -	-	\$ -	\$ -	\$ 120.00
52	29008	BLUER, JOSHUA	\$ 111.66	\$ -	-	\$ -	\$ -	\$ 111.66
52	29663	BRASWELL, LAKEISHA	\$ 110.63	\$ -	-	\$ -	\$ -	\$ 110.63
52	33151	BROWN, ERIC	\$ 165.00	\$ -	-	\$ 55.00	\$ 55.00	\$ 55.00
52	31542	BYRNE, KAREN	\$ 113.32	\$ -	-	\$ -	\$ -	\$ 113.32
52	25382	CALIFARNO, SHARON	\$ 110.00	\$ -	-	\$ -	\$ -	\$ 110.00
52	16680	CAVANAUGH, TIFFANY	\$ 55.00	\$ -	-	\$ -	\$ -	\$ 55.00
52	31896	CHEDDAR & RYE	\$ 226.75	\$ 111.73	-	\$ -	\$ 110.00	\$ 5.02
52	23588	CONSTANT, RYAN	\$ 150.00	\$ -	-	\$ -	\$ -	\$ 150.00

City of Manchester NH - Receivables
Over 90 Days as of 4/8/2021

TYPE	CUST ID	NAME	TOTAL	CURRENT	0-30 DAYS DUE	31-60 DAYS DUE	61-90 DAYS DUE	OVER 90 DAYS DUE
52	12388	COZZENS, MARY	\$ 120.00	-	\$ -	\$ -	\$ -	\$ 120.00
52	27683	CROWLEY, BRIAN	\$ 55.00	-	\$ -	\$ -	\$ -	\$ 55.00
52	29721	CRUZ, ZAMAIRA	\$ 55.00	-	\$ -	\$ -	\$ -	\$ 55.00
52	31099	CURTIS, RICKY	\$ 55.00	-	\$ -	\$ -	\$ -	\$ 55.00
52	32517	DANDI PRODUCTS	\$ 85.00	-	\$ -	\$ -	\$ -	\$ 85.00
52	27905	DEFABIO, DEBRA	\$ 120.00	-	\$ -	\$ -	\$ -	\$ 120.00
52	31157	DEKORNE, CATHERINE	\$ 120.00	-	\$ -	\$ -	\$ -	\$ 120.00
52	30960	DIETER, DAVID	\$ 121.80	-	\$ -	\$ -	\$ -	\$ 121.80
52	27343	EMERSON, SAMANTHA	\$ 110.00	-	\$ -	\$ -	\$ -	\$ 110.00
52	32969	FARGO, MICHAEL	\$ 225.81	-	\$ -	\$ -	\$ -	\$ 225.81
52	8132-52	FEMA	\$ 417.96	-	\$ -	\$ -	\$ -	\$ 417.96
52	26745	FORREST TIMOTHY	\$ 200.00	-	\$ -	\$ -	\$ -	\$ 200.00
52	32913	FOWLER, JESSIE	\$ 226.64	3.32	\$ -	2.49	55.83	\$ 165.00
52	32561	GAINOR, EDWARD	\$ 150.00	-	\$ -	\$ -	\$ -	\$ 150.00
52	32248	GALGANO, MICHAEL	\$ 165.00	-	\$ -	\$ -	\$ -	\$ 165.00
52	25506	GARNEAU, MARK	\$ 170.00	-	\$ -	\$ -	\$ -	\$ 170.00
52	20842	GRICE, THOMAS	\$ 113.32	-	\$ -	\$ -	\$ -	\$ 113.32
52	13921	JANELLE, PETER	\$ 170.00	-	\$ -	\$ -	\$ -	\$ 170.00
52	29554	JEBUR, DIYAR	\$ 165.00	-	\$ -	\$ -	\$ -	\$ 165.00
52	31900	JOHNSON, ERIN N.	\$ 255.00	-	\$ -	\$ -	\$ -	\$ 255.00
52	31169	JOHNSON, JASON	\$ 170.00	-	\$ -	\$ -	\$ -	\$ 170.00
52	6384	JOHNSON, KAREN	\$ 85.00	-	\$ -	\$ -	\$ -	\$ 85.00
52	32651	JUST, ASHLEY	\$ 85.00	-	\$ -	\$ -	\$ -	\$ 85.00
52	30187	KEANE, EMILY	\$ 114.15	-	\$ -	\$ -	\$ -	\$ 114.15
52	29525	KELLY, EDWARD	\$ 165.00	-	\$ -	\$ -	\$ -	\$ 165.00
52	32249	LLAMA, FRANK III	\$ 111.66	-	\$ -	\$ -	\$ -	\$ 111.66
52	29557	LORENA'S CANTINA	\$ 113.30	-	\$ -	\$ -	\$ -	\$ 113.30
52	27481	LOURES, SAMANTHA	\$ 56.66	-	\$ -	\$ -	\$ -	\$ 56.66
52	32787	MACLAUGHLIN, VICTORIA	\$ 60.00	-	\$ -	\$ -	\$ -	\$ 60.00
52	32761	MADHUMITHA, GOKA	\$ 85.00	-	\$ -	\$ -	\$ -	\$ 85.00
52	31989	MARTIN, MIRANDA	\$ 255.00	-	\$ -	\$ -	\$ -	\$ 255.00
52	32287	MCCARTHY, JAMES	\$ 85.00	-	\$ -	\$ -	\$ -	\$ 85.00
52	28527	MCKENZIE, BRANDON	\$ 120.00	-	\$ -	\$ -	\$ -	\$ 120.00
52	30420	MCKINNEY, MONICA	\$ 60.00	-	\$ -	\$ -	\$ -	\$ 60.00
52	32764	MILLER, LEE	\$ 60.00	-	\$ -	\$ -	\$ -	\$ 60.00
52	28520	MONTEAGUDO, YASBEL	\$ 167.36	-	\$ -	\$ -	\$ -	\$ 167.36
52	29558	MORENO, CHRISTIAN	\$ 165.00	-	\$ -	\$ -	\$ -	\$ 165.00
52	31723	NAZARALI, MILA	\$ 62.70	-	\$ -	\$ -	\$ -	\$ 62.70
52	32985	NEVE, PAUL	\$ 100.00	-	\$ -	\$ -	85.00	\$ 15.00

City of Manchester NH - Receivables
Over 90 Days as of 4/8/2021

TYPE	CUST ID	NAME	TOTAL	CURRENT	0-30 DAYS DUE	31-60 DAYS DUE	61-90 DAYS DUE	OVER 90 DAYS DUE
52	31297	OGLEBAY, MISSY	\$ 60.00	\$ -	\$ -	\$ -	\$ -	\$ 60.00
52	18443	OTIS, MARK	\$ 55.00	\$ -	\$ -	\$ -	\$ -	\$ 55.00
52	26744	PACKARD, DEREK	\$ 255.00	\$ -	\$ -	\$ -	\$ -	\$ 255.00
52	32291	PALAZZO, ELIZABETH	\$ 220.00	\$ -	\$ -	\$ -	\$ -	\$ 220.00
52	32045	PALAZZOLA, JESSICA	\$ 85.00	\$ -	\$ -	\$ -	\$ -	\$ 85.00
52	32616	PAOLINI, LISA	\$ 340.00	\$ -	\$ -	\$ -	\$ -	\$ 340.00
52	32183	PEREIRA, JUSTIN	\$ 180.00	\$ -	\$ -	\$ -	\$ -	\$ 180.00
52	25578	PHILLIPS, MAGGIE	\$ 340.00	\$ -	\$ -	\$ -	\$ -	\$ 340.00
52	32612	PRM-RGM, LLC	\$ 510.00	\$ -	\$ -	\$ -	\$ -	\$ 510.00
52	31427	PROVENCHER, EMILY	\$ 170.00	\$ -	\$ -	\$ -	\$ -	\$ 170.00
52	27051	RABEAH, SARMED	\$ 170.00	\$ -	\$ -	\$ -	\$ -	\$ 170.00
52	31830	RATCHFORD, ASHLEY	\$ 85.00	\$ -	\$ -	\$ -	\$ -	\$ 85.00
52	32282	RICE, PATRICIA	\$ 42.50	\$ -	\$ -	\$ -	\$ -	\$ 42.50
52	31786	RITCHIE, JENNI	\$ 180.00	\$ -	\$ -	\$ -	\$ -	\$ 180.00
52	32798	ROSA, ZACHARY	\$ 60.90	\$ 0.90	\$ -	\$ -	\$ -	\$ 60.00
52	19825	SALTER SCHOOL OF NURSIN	\$ 13,657.95	\$ 190.59	\$ -	\$ 190.59	\$ 190.59	\$ 13,086.18
52	33171	SANSON, ELISABETH	\$ 170.00	\$ -	\$ -	\$ -	\$ -	\$ 170.00
52	30169	SEWELL, JIMMY	\$ 110.00	\$ -	\$ -	\$ -	\$ -	\$ 110.00
52	30959	SOUICY, JOEL	\$ 425.00	\$ -	\$ -	\$ -	\$ -	\$ 425.00
52	29521	ST. JOHN, MARY	\$ 165.00	\$ -	\$ -	\$ -	\$ -	\$ 165.00
52	11528	STRANGE, KAT	\$ 190.80	\$ -	\$ -	\$ -	\$ -	\$ 190.80
52	20625	STUART, MARK	\$ 110.00	\$ -	\$ -	\$ -	\$ -	\$ 110.00
52	26867	TOBIN, SHAWN	\$ 170.00	\$ -	\$ -	\$ -	\$ -	\$ 170.00
52	32341	TROIANI, GAYLE	\$ 60.90	\$ -	\$ -	\$ -	\$ -	\$ 60.90
52	31933	TSERONIS, ALEXANDRA	\$ 255.00	\$ -	\$ -	\$ -	\$ -	\$ 255.00
52	25595	TSERONIS, ERIN	\$ 255.00	\$ -	\$ -	\$ -	\$ -	\$ 255.00
52	32769	WHITTAKER, JENNIFER	\$ 56.66	\$ 0.83	\$ -	\$ 0.83	\$ -	\$ 55.00
52 - PARKING TOTALS			\$ 25,259.33	\$ 307.37	\$ -	\$ 248.91	\$ 496.42	\$ 24,206.63
60	8132-60	FEMA	\$ 8,682.60	\$ -	\$ -	\$ -	\$ -	\$ 8,682.60
60 - WELFARE TOTALS			\$ 8,682.60	\$ -	\$ -	\$ -	\$ -	\$ 8,682.60
65	33166	JACK SWEENEY	\$ 94.05	\$ 1.35	\$ -	\$ 1.35	\$ 1.35	\$ 90.00
65	3575	MANCHESTER REGIONAL YOU	\$ 34,766.92	\$ 34,759.35	\$ -	\$ -	\$ -	\$ 7.57
65 - PARKS & RECREATION TOTALS			\$ 34,860.97	\$ 34,760.70	\$ -	\$ 1.35	\$ 1.35	\$ 97.57
GRAND TOTALS			\$ 2,242,935.88	\$ 612,467.41	\$ -	\$ 616,456.06	\$ 80,613.59	\$ 933,398.82

Submission for Solicitors Review
Account in Collections

**City of Manchester - Accounts Receivable
Submissions for Solicitor's Review**

Sent to Solicitor	Dept	Customer Name	Cust #	Invoice #	Invoice Dates	Original Amount	Remaining Balance	Finance Charges	Total Outstanding	Explanation / Determination
5/8/2017	CE	Mateo, Ernesto B	24593	9988634	11/25/2015	\$ 1,145.00	\$ 1,145.00	\$ 206.16	\$ 1,351.16	\$500 Bail Payment Received 7/22/19
3/29/2018	CE	Ahmedamin, Sandra	29012	1011955	7/17/2017	\$ 1,150.00	\$ 1,150.00	\$ 86.25	\$ 1,236.25	Paying court approved \$50/month payment until full debt satisfied.
4/27/2018	CE	Panourgias, Maria	28332	1009337	5/12/2017	\$ 1,580.00	\$ 1,580.00	\$ 165.90	\$ 1,745.90	3/9/20 \$200 Overdue payment received.
2/6/2020	Fire	LRNCT, LLC	27000	1039590	8/16/2019	\$ 2,100.00	\$ 2,100.00	\$ 126.00	\$ 2,226.00	Paying court approved \$50/month payment until full debt satisfied.
	Highway	Corcoran Environmental	10626	Numerous Invoices	1/6/2010 - 6/28/2010	\$ 29,250.00	\$ 24,182.43	\$ -	\$ 24,182.43	10/7/20 In the process of negotiation with the account's counsel.
4/8/2021	Parking	Sailer School of Nursing	19825	Numerous Invoices	7/9/20 - 9/1/20	\$ 12,705.00	\$ 12,705.00	\$ 952.95	\$ 13,657.95	
1/22/2021	Police	Veracity Construction	29057	1028365 & 1029153	9/19/18 & 10/3/18	\$ 1,422.50	\$ 1,422.50	\$ 75.20	\$ 1,497.70	Bankruptcy

All accounts determined to be uncollectable by collections >\$1,000 sent to City Solicitor

New Submission

**CITY OF MANCHESTER
NEW HAMPSHIRE**



FINANCIAL REPORTS

**FOR THE NINE MONTHS ENDED
MARCH 31, 2021**

UNAUDITED

CITY OF MANCHESTER, NEW HAMPSHIRE
PRELIMINARY FINANCIAL STATEMENTS
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FOR THE NINE MONTHS ENDED MARCH 31, 2021
(UNAUDITED)

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4	Non-Property Tax Revenues - General Fund Budget vs Actual by Type - Fiscal Year 2021
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6	Non-Property Tax Revenues - General Fund Budget vs Actual by Type - Fiscal Years 2020 vs 2021
7	Parking Division Account Balances Fiscal Year 2021



Sharon Y. Wickens
Finance Officer

CITY OF MANCHESTER

Finance Department

April 12, 2021

Committee on Accounts, Enrollment and Revenue Administration
C/o Matthew Normand, City Clerk
One City Hall Plaza
Manchester, NH 03101

Dear Honorable Committee Members,

Attached for your review is the City of Manchester's unaudited Monthly Financial Report for the first nine months of fiscal year 2021.

Expenditures:

The average unobligated balance percentage after nine months should be 25% as a benchmark. All departments are within 10% of this benchmark with the exception of the Department of Public Works. The overall unobligated percentage after nine months is 27.35% for 2021 compared to 24.72% a year ago. Health insurance costs for 2021 are trending over budget by \$480 thousand through March. A comparison of retirement payouts through March for FY 2021 and 2020 is as follows:

	2021	2020
Payments	\$ 1,461,902	\$ 1,145,213
Retirements		
Police	11	5
Fire	10	5
DPW	5	10
All Other	6	8
Total	32	28

The following amounts have been transferred from the FY 2021 Contingency Account as of 4/6/2021:

Original Budget	7/1/2020	1,571,979.00
Transfer for Splash Pad/Hunt Pool/Crystal Lake Summer Funding	7/7/2020	(26,902.00)
Transfer for Public Skating Positions	9/1/2020	(14,000.00)
Transfer for Planning Department for filling critical vacancies	10/6/2020	(45,000.00)
School Charter Commission completion fund transfer	10/6/2020	5,216.88
Transfer for DPW recycling contract approval	10/20/2020	(600,000.00)
Transfer to Police Department	11/17/2020	(200,000.00)
Transfer to DPW for recycling contract	4/6/2021	(152,950.00)
Revised Balance - posted		538,343.88

Revenues:

Revenues for the first nine months of fiscal year 2021 are \$2.3 million lower than a year ago. Auto registrations are \$325 thousand higher than the same period a year ago. Reimbursements are lower by \$456 thousands primarily due to the recent bond refunding and the timing of interdepartmental billing from DPW to EPD for sewer work. Building permits are lower by \$1.7 million, primarily due to several large projects requiring building permits in FY20 and the impact on business due to the COVID19 pandemic. Interest income is also down by \$515 thousand due to lower interest rates.

Sincerely,



Sharon Y. Wickens
Finance Officer

City of Manchester, New Hampshire
 Budget vs Actual Expenditures - General Fund
 By Department Without Restricted Items
 For The Nine Months Ended March 31, 2021
 (UNAUDITED)
 Budget Basis
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	FY 2021 MODIFIED BUDGET	FY 2021 OBLIGATIONS TO DATE	FY 2021 UNOBLIGATED BALANCE	FY 2021 PERCENT UNOBLIGATED
AGENCIES-				
ALDERMEN	\$ 70,000.00	\$ 51,250.00	\$ 18,750.00	26.79
ASSESSORS	655,902.00	465,092.39	190,809.61	29.09
CITY CLERK	1,022,852.00	571,241.16	451,610.84	44.15
CITY SOLICITOR	1,567,314.00	1,106,013.52	461,300.48	29.43
FINANCE	996,435.00	636,744.73	359,690.27	36.10
CENTRAL FLEET MANAGEMENT	3,394,961.00	2,376,348.15	1,018,612.85	30.00
INFORMATION SYSTEMS	1,786,787.00	1,325,136.44	461,650.56	25.84
MAYOR	239,156.00	166,115.17	73,040.83	30.54
OFFICE OF YOUTH SERVICES	623,414.00	433,213.22	190,200.78	30.51
HUMAN RESOURCES	775,267.00	491,433.81	283,833.19	36.61
PLANNING & COMMUNITY DEVELOPMENT	2,140,437.00	1,502,980.63	637,456.37	29.78
TAX COLLECTOR	657,558.00	456,813.61	200,744.39	30.53
FIRE	21,577,551.00	16,180,298.88	5,397,252.12	25.01
POLICE	27,576,629.00	19,800,257.79	7,776,371.21	28.20
HEALTH	3,048,884.00	1,979,932.71	1,068,951.29	35.06
DEPARTMENT OF PUBLIC WORKS	27,997,788.00	23,210,807.74	4,786,980.26	17.10
WELFARE	1,072,699.00	590,746.77	481,952.23	44.93
LIBRARY	2,079,487.00	1,491,552.51	587,934.49	28.27
SENIOR SERVICES	256,008.00	181,884.22	74,123.78	28.95
TOTAL AGENCIES	97,539,129.00	73,017,863.45	24,521,265.55	25.14
RESTRICTED ITEMS-				
WORKERS COMPENSATION - SALARY	684,000.00	279,158.94	404,841.06	59.19
WORKERS COMPENSATION - MEDICAL	1,683,654.00	1,714,132.26	(30,478.26)	(1.81)
HEALTH INSURANCE	11,813,720.00	9,340,157.27	2,473,562.73	20.94
DENTAL INSURANCE	712,791.00	554,227.75	158,563.25	22.25
DEATH BENEFIT	72,601.00	34,307.68	38,293.32	52.74
DISABILITY INSURANCE	61,821.00	30,790.95	31,030.05	50.19
CITY RETIREMENT	9,421,925.00	7,076,117.12	2,345,807.88	24.90
FIRE STATE PENSION	5,835,716.00	4,464,191.77	1,371,524.23	23.50
POLICE STATE PENSION	6,451,192.00	4,774,074.95	1,677,117.05	26.00
FICA	3,156,973.00	2,226,312.02	930,660.98	29.48
UNEMPLOYMENT	25,000.00	-	25,000.00	100.00
TUITION	50,000.00	35,128.91	14,871.09	29.74
CGL INSURANCE	1,000,000.00	823,343.24	176,656.76	17.67
TOTAL RESTRICTED ITEMS	40,969,393.00	31,351,942.86	9,617,450.14	23.47

City of Manchester, New Hampshire
 Budget vs Actual Expenditures - General Fund
 By Department Without Restricted Items
 For The Nine Months Ended March 31, 2021
 (UNAUDITED)
 Budget Basis
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	FY 2021 MODIFIED BUDGET	FY 2021 OBLIGATIONS TO DATE	FY 2021 UNOBLIGATED BALANCE	FY 2021 PERCENT UNOBLIGATED
NON-DEPARTMENTAL ITEMS-				
CONTINGENCY	533,127.00	(5,216.88)	538,343.88	100.98
MPTS	452,033.00	452,033.00	-	-
CIVIC CONTRIBUTIONS	144,389.00	131,476.00	12,913.00	8.94
TRANSFER TO RESERVE ACCOUNT	1,850,000.00	1,850,000.00	-	-
NON-CITY PROGRAMS	74,563.00	74,563.48	(.48)	-
STREET LIGHTING	948,087.00	761,183.92	186,903.08	19.71
TRANSIT SUBSIDY	1,373,782.00	1,373,782.00	-	-
EMPLOYEE MEDICAL SERVICES	55,000.00	35,075.23	19,924.77	36.23
MATURING DEBT	11,863,203.00	5,126,676.71	6,736,526.29	56.79
INTEREST ON MATURING DEBT	5,349,442.00	2,911,140.65	2,438,301.35	45.58

TOTAL NON-DEPARTMENTAL ITEMS	22,643,626.00	12,710,714.11	9,932,911.89	43.87

TOTAL GENERAL FUND	\$ 161,152,148.00	\$ 117,080,520.42	\$ 44,071,627.58	27.35
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City of Manchester, New Hampshire
 Budget vs Actual Expenditures - General Fund
 By Department Without Restricted Items
 For The Nine Months Ended March 31, 2020
 (UNAUDITED)
 Budget Basis
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	FY 2020 MODIFIED BUDGET	FY 2020 OBLIGATIONS TO DATE	FY 2020 UNOBLIGATED BALANCE	FY 2020 PERCENT UNOBLIGATED
AGENCIES-				
ALDERMEN	\$ 70,000.00	\$ 52,500.00	\$ 17,500.00	25.00
ASSESSORS	671,400.00	439,719.40	231,680.60	34.51
CITY CLERK	1,074,350.00	795,067.05	279,282.95	26.00
MEDO	151,768.00	75,864.39	75,903.61	50.01
CITY SOLICITOR	1,494,017.00	1,068,142.85	425,874.15	28.51
FINANCE	1,016,066.00	745,217.49	270,848.51	26.66
CENTRAL FLEET MANAGEMENT	3,301,515.00	2,228,905.70	1,072,609.30	32.49
INFORMATION SYSTEMS	1,786,772.00	1,143,833.40	642,938.60	35.98
MAYOR	235,784.00	167,006.08	68,777.92	29.17
OFFICE OF YOUTH SERVICES	597,076.00	420,047.39	177,028.61	29.65
HUMAN RESOURCES	880,267.00	517,339.19	362,927.81	41.23
PLANNING & COMMUNITY DEVELOPMENT	2,164,616.00	1,423,729.29	740,886.71	34.23
TAX COLLECTOR	594,283.00	432,958.12	161,324.88	27.15
FIRE	20,972,192.00	16,014,603.79	4,957,588.21	23.64
POLICE	26,249,079.00	20,419,775.03	5,829,303.97	22.21
HEALTH	2,966,686.00	1,976,314.17	990,371.83	33.38
DEPARTMENT OF PUBLIC WORKS	28,351,871.00	23,166,254.09	5,185,616.91	18.29
WELFARE	961,746.00	719,331.21	242,414.79	25.21
LIBRARY	2,073,657.00	1,537,432.60	536,224.40	25.86
SENIOR SERVICES	236,862.00	173,955.39	62,906.61	26.56
TOTAL AGENCIES	95,850,007.00	73,517,996.63	22,332,010.37	23.30
RESTRICTED ITEMS-				
WORKERS COMPENSATION - SALARY	976,456.89	694,686.02	281,770.87	28.86
WORKERS COMPENSATION - MEDICAL	2,532,333.58	1,926,366.62	605,966.96	23.93
HEALTH INSURANCE	12,359,707.02	10,324,527.33	2,035,179.69	16.47
DENTAL INSURANCE	496,431.49	540,322.36	(43,890.87)	(8.84)
DEATH BENEFIT	72,601.00	34,769.64	37,831.36	52.11
DISABILITY INSURANCE	62,151.00	30,984.10	31,166.90	50.15
CITY RETIREMENT	9,187,096.49	6,950,153.88	2,236,942.61	24.35
FIRE STATE PENSION	5,695,716.00	4,370,279.70	1,325,436.30	23.27
POLICE STATE PENSION	6,159,646.01	4,558,160.03	1,601,485.98	26.00
FICA	2,993,426.22	2,280,458.85	712,967.37	23.82
UNEMPLOYMENT	25,000.00	5,040.54	19,959.46	79.84
TUITION	50,000.00	44,142.16	5,857.84	11.72
CGL INSURANCE	1,191,862.82	696,466.06	495,396.76	41.56
TOTAL RESTRICTED ITEMS	41,802,428.52	32,456,357.29	9,346,071.23	22.36

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City of Manchester, New Hampshire
 Budget vs Actual Expenditures - General Fund
 By Department Without Restricted Items
 For The Nine Months Ended March 31, 2020
 (UNAUDITED)
 Budget Basis
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	FY 2020 MODIFIED BUDGET	FY 2020 OBLIGATIONS TO DATE	FY 2020 UNOBLIGATED BALANCE	FY 2020 PERCENT UNOBLIGATED
NON-DEPARTMENTAL ITEMS-				
MPTS	452,033.00	452,033.00	-	-
CONTINGENCY	35,000.00	25,000.00	10,000.00	28.57
CIVIC CONTRIBUTIONS	166,760.00	161,415.00	5,345.00	3.21
NON-CITY PROGRAMS	74,563.48	74,563.48	-	-
TRANSFER TO RESERVE ACCOUNTS	1,392,000.00	1,392,000.00	-	-
STREET LIGHTING	903,784.00	886,262.01	17,521.99	1.94
COMMUNITY IMPROVEMENT PROGRAM	1,632,757.00	1,632,757.00	-	-
TRANSIT SUBSIDY	1,273,947.00	1,273,947.00	-	-
EMPLOYEE MEDICAL SERVICES	55,000.00	37,199.90	17,800.10	32.36
MATURING DEBT	12,137,778.24	5,671,515.45	6,466,262.79	53.27
INTEREST ON MATURING DEBT	5,074,866.76	3,502,373.55	1,572,493.21	30.99

TOTAL NON-DEPARTMENTAL ITEMS	23,198,489.48	15,109,066.39	8,089,423.09	34.87

TOTAL GENERAL FUND	\$ 160,850,925.00	\$ 121,083,420.31	\$ 39,767,504.69	24.72
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City of Manchester, New Hampshire
 Budget vs Actual Revenue By Department - General Fund
 Non-Property Tax Revenues
 For The Nine Months Ended March 31, 2021
 (UNAUDITED)
 Budget Basis
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	FY 2021 MODIFIED BUDGET	FY 2021 REVENUE RECOGNIZED	FY 2021 UNRECOGNIZED BALANCE	FY 2021 PERCENTAGE UNRECOGNIZED
AGENCIES-				
ASSESSORS	933,500.00	897,768.11	35,731.89	3.83
CITY CLERK	2,415,055.00	1,264,784.37	1,150,270.63	47.63
CITY SOLICITOR	681,317.00	816,759.34	(135,442.34)	(19.88)
FINANCE	8,247,281.00	4,578,373.89	3,668,907.11	44.49
INFORMATION SYSTEMS	205,000.00	208,219.50	(3,219.50)	(1.57)
HUMAN RESOURCES	6,000.00	7,931.43	(1,931.43)	(32.19)
PLANNING & COMMUNITY DEVELOPMENT	3,196,000.00	2,031,064.52	1,164,935.48	36.45
TAX COLLECTOR	22,924,869.00	16,165,639.05	6,759,229.95	29.48
CENTRAL FLEET MANAGEMENT	45,000.00	42,214.45	2,785.55	6.19
FIRE	941,870.00	954,998.18	(13,128.18)	(1.39)
POLICE	1,218,308.00	424,333.43	793,974.57	65.17
HEALTH	2,638,657.00	1,408,204.50	1,230,452.50	46.63
DEPARTMENT OF PUBLIC WORKS	13,645,767.00	8,659,922.30	4,985,844.70	36.54
WELFARE	15,000.00	14,875.21	124.79	.83
SENIOR SERVICES	4,500.00	-	4,500.00	100.00
TOTAL AGENCIES	\$ 57,118,124.00	\$ 37,475,088.28	\$ 19,643,035.72	34.39

City of Manchester, New Hampshire
 Budget vs Actual Revenue By Type - General Fund
 Non-Property Tax Revenues
 For The Nine Months Ended March 31, 2021
 (UNAUDITED)
 Budget Basis
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	MODIFIED BUDGET	REVENUE RECOGNIZED	UNRECOGNIZED BALANCE	PERCENTAGE UNRECOGNIZED
TAXES, INTEREST AND PENALTIES				
MISCELLANEOUS TAXES	21,140.00	45,199.52	(24,059.52)	(113.81)
INTEREST AND PENALTIES	670,000.00	594,583.19	75,416.81	11.26
CABLE FRANCHISE FEES	1,700,000.00	865,026.96	834,973.04	49.12
TOTAL TAXES, INTEREST AND PENALTIES	2,391,140.00	1,504,809.67	886,330.33	37.07
LICENSES AND PERMITS				
AUTO REGISTRATIONS	21,946,797.00	15,323,245.97	6,623,551.03	30.18
LICENSES	546,640.00	268,856.45	277,783.55	50.82
PERMITS	3,071,935.00	1,873,793.45	1,198,141.55	39.00
TOTAL LICENSES AND PERMITS	25,565,372.00	17,465,895.87	8,099,476.13	31.68
INTERGOVERNMENTAL				
FEDERAL REVENUES	406,000.00	277,005.88	128,994.12	31.77
PAYMENTS IN LIEU OF TAXES	895,800.00	860,160.07	35,639.93	3.98
STATE REVENUES	5,525,193.00	4,709,797.94	815,395.06	14.76
TOTAL INTERGOVERNMENTAL	6,826,993.00	5,846,963.89	980,029.11	14.36
SALES AND SERVICES				
GENERAL REVENUES	196,724.00	149,662.01	47,061.99	23.92
PUBLIC SAFETY	266,150.00	152,350.97	113,799.03	42.76
HIGHWAY	1,035,574.00	790,839.78	244,734.22	23.63
HEALTH	13,500.00	-	13,500.00	100.00
CEMETERY, PARKS & RECREATION	1,751,734.00	1,296,508.36	455,225.64	25.99
ZONING BOARD	69,000.00	53,001.00	15,999.00	23.19
PARKING VIOLATIONS	7,500.00	800.00	6,700.00	89.33
COURT FINES	9,000.00	2,177.24	6,822.76	75.81
OTHER FINES	-	13,025.00	(13,025.00)	-
FEES	1,171,345.00	1,104,120.38	67,224.62	5.74
WITNESS FEES	-	195.00	(195.00)	-
TOTAL SALES AND SERVICES	4,520,527.00	3,562,679.74	957,847.26	21.19
OTHER REVENUE SOURCES				
INTEREST INCOME	502,750.00	334,932.61	167,817.39	33.38
FUND TRANSFERS	2,856,195.00	-	2,856,195.00	100.00
REIMBURSEMENTS	3,125,550.00	2,301,418.39	824,131.61	26.37
RENTALS & LEASES	1,206,952.00	678,398.70	528,553.30	43.79
SCHOOL CHARGEBACKS	10,119,982.00	5,776,696.43	4,343,285.57	42.92
MISCELLANEOUS	2,663.00	3,292.98	(629.98)	(23.66)
TOTAL OTHER REVENUE SOURCES	17,814,092.00	9,094,739.11	8,719,352.89	48.95
TOTAL	\$ 57,118,124.00	\$ 37,475,088.28	\$ 19,643,035.72	34.39

City of Manchester, New Hampshire
 Budget vs Actual Revenue By Type -
 Non-Property Tax Revenues
 For The Nine Months Ended March 31, 2021
 Modified Budget FY 2021
 (UNAUDITED)
 Budget Basis
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	ACTUAL FY 2020	MODIFIED BUDGET FY 21	DIFFERENCE ACTUAL 20 VS BUDGET 21	PERCENTAGE DIFFERENCE OF FY20 VS FY21
TAXES, INTEREST AND PENALTIES				
MISCELLANEOUS TAXES	(2,014)	21,140	23,154	(1,149.65)
INTEREST AND PENALTIES	972,779	670,000	(302,779)	(31.13)
CABLE FRANCHISE FEES	1,757,127	1,700,000	(57,127)	(3.25)
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TOTAL TAXES, INTEREST AND PENALTIES	2,727,892	2,391,140	(336,752)	(12.34)
LICENSES AND PERMITS				
AUTO REGISTRATIONS	20,236,277	21,946,797	1,710,520	8.45
LICENSES	479,715	546,640	66,925	13.95
PERMITS	4,725,828	3,071,935	(1,653,893)	(35.00)
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TOTAL LICENSES AND PERMITS	25,441,820	25,565,372	123,552	.49
INTERGOVERNMENTAL				
FEDERAL REVENUES	239,640	406,000	166,360	69.42
PAYMENTS IN LIEU OF TAXES	895,764	895,800	36	-
STATE REVENUES	5,636,375	5,525,193	(111,182)	(1.97)
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TOTAL INTERGOVERNMENTAL	6,771,779	6,826,993	55,214	.82
SALES AND SERVICES				
GENERAL REVENUES	304,654	196,724	(107,930)	(35.43)
PUBLIC SAFETY	248,262	266,150	17,888	7.21
HIGHWAY	1,065,841	1,035,574	(30,267)	(2.84)
HEALTH	4,640	13,500	8,860	190.95
CEMETERY, PARKS & RECREATION	1,596,975	1,751,734	154,759	9.69
ZONING BOARD	69,190	69,000	(190)	(.27)
PARKING VIOLATIONS	5,950	7,500	1,550	26.05
COURT FINES	7,350	9,000	1,650	22.45
OTHER FINES	13,250	-	(13,250)	(100.00)
FEES	1,161,304	1,171,345	10,041	.86
WITNESS FEES	14,452	-	(14,452)	(100.00)
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TOTAL SALES AND SERVICES	4,491,868	4,520,527	28,659	.64
OTHER REVENUE SOURCES				
INTEREST INCOME	883,308	502,750	(380,558)	(43.08)
FUND TRANSFERS	3,062,411	2,856,195	(206,216)	(6.73)
REIMBURSEMENTS	3,667,573	3,125,550	(542,023)	(14.78)
RENTALS & LEASES	766,271	1,206,952	440,681	57.51
SCHOOL CHARGEBACKS	9,088,194	10,119,982	1,031,788	11.35
MISCELLANEOUS	35,334	2,663	(32,671)	(92.46)
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TOTAL OTHER REVENUE SOURCES	17,503,091	17,814,092	311,001	1.78
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TOTAL	\$ 56,936,450	\$ 57,118,124	\$ 181,674	.32
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City of Manchester, New Hampshire
 Budget vs Actual Revenue By Type -
 Non-Property Tax Revenues
 For The Nine Months Ended March 31, 2021 and 2020
 (UNAUDITED)
 Budget Basis
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	9 MONTH ACTUAL FY 2020	9 MONTH ACTUAL FY 2021	DIFFERENCE ACTUAL 20 VS ACTUAL 21	PERCENTAGE DIFFERENCE OF FY20 VS FY21
TAXES, INTEREST AND PENALTIES				
MISCELLANEOUS TAXES	(4,478)	45,199	49,677	(1,109.37)
INTEREST AND PENALTIES	673,965	594,583	(79,381)	(11.78)
CABLE FRANCHISE FEES	871,414	865,026	(6,387)	(.73)
TOTAL TAXES, INTEREST AND PENALTIES	1,540,901	1,504,809	(36,091)	(2.34)
LICENSES AND PERMITS				
AUTO REGISTRATIONS	14,998,312	15,323,245	324,933	2.17
LICENSES	250,913	268,856	17,943	7.15
PERMITS	4,132,749	1,873,793	(2,258,955)	(54.66)
TOTAL LICENSES AND PERMITS	19,381,974	17,465,895	(1,916,078)	(9.89)
INTERGOVERNMENTAL				
FEDERAL REVENUES	161,017	277,005	115,988	72.04
PAYMENTS IN LIEU OF TAXES	783,264	860,160	76,896	9.82
STATE REVENUES	4,761,439	4,709,797	(51,641)	(1.08)
TOTAL INTERGOVERNMENTAL	5,705,720	5,846,963	141,243	2.48
SALES AND SERVICES				
GENERAL REVENUES	266,723	149,662	(117,060)	(43.89)
PUBLIC SAFETY	199,590	152,350	(47,239)	(23.67)
HIGHWAY	710,943	790,839	79,896	11.24
HEALTH	4,640	-	(4,640)	(100.00)
CEMETERY, PARKS & RECREATION	1,286,831	1,296,508	9,677	.75
ZONING BOARD	49,710	53,001	3,291	6.62
PARKING VIOLATIONS	5,300	800	(4,500)	(84.91)
COURT FINES	6,660	2,177	(4,482)	(67.31)
OTHER FINES	13,250	13,025	(225)	(1.70)
FEES	977,221	1,104,120	126,899	12.99
WITNESS FEES	14,452	195	(14,257)	(98.65)
TOTAL SALES AND SERVICES	3,535,320	3,562,679	27,359	.77
OTHER REVENUE SOURCES				
INTEREST INCOME	849,920	334,932	(514,987)	(60.59)
REIMBURSEMENTS	2,757,860	2,301,418	(456,441)	(16.55)
RENTALS & LEASES	300,788	678,398	377,610	125.54
SCHOOL CHARGEBACKS	5,739,890	5,776,696	36,806	.64
MISCELLANEOUS	5,552	3,292	(2,259)	(40.69)
TOTAL OTHER REVENUE SOURCES	9,654,010	9,094,739	(559,270)	(5.79)
TOTAL	\$ 39,817,925	\$ 37,475,088	\$ (2,342,836)	(5.88)

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City of Manchester, New Hampshire
Parking Division
Budgetary basis
For the nine months ended March 31, 2021

(unaudited)

Object Code Description	2021 Revised Budget	July 2020- March 2021 Activity	2021 Balance
Intergovernmental Total	-	-	-
Charges for Services Total	1,497,150	800,984	763,722
Licenses & Permits Total	2,846,500	1,761,836	1,084,664
Interest Total	25,450	1,814	23,636
Other Revenue Total	634,958	497,248	137,710
Grand Total	5,004,058	3,061,882	1,942,176
Salaries & Wages Total	646,388	440,734	205,654
Employee Benefits Total	379,225	284,633	94,592
Purchased Professional Services Total	14,500	12,774	1,726
Purchased Property Services Total	816,440	460,870	355,570
Other Purchased Services Total	70,100	56,216	13,884
Supplies & Materials Total	100,000	46,584	53,416
Capital Outlay Total	-	-	-
Miscellaneous Total	213,270	66,655	146,615
Non-Departmental Total	258,040	229,771	28,269
Miscellaneous-Reimburse City Total	2,506,095	-	2,506,095
Grand Total	5,004,058	1,598,237	3,405,821
Excess (deficit) of revenues over expenditures	-	1,463,645	(1,463,645)

City of Manchester *New Hampshire*

In the year Two Thousand and Twenty-One

AN ORDINANCE

“Amending Chapter 130.13: Camping In Public Places by lowering the maximum fine for unlawful camping in public places.”

Be it Ordained, by the Board of Mayor and Aldermen of the City of Manchester, as follows:

I. Amend the Code of Ordinances by deleting language stricken (-----) and inserting new language as bold (**bold**). Sections of Chapter 130 not reflected remain unchanged.

§130.13 CAMPING IN PUBLIC PLACES.

(A) *Prohibitions.* It shall be unlawful for any person to use or cause to be used any of the streets, sidewalks, square or any other public place, excepting parks as governed by Chapter 96, as a camping place absent prior written permission from the Board of Mayor and Aldermen or its designee. As used in this provision, the term "camp" or "camping" shall mean the use of public property as a temporary or permanent place of dwelling, lodging or residence, or as a living accommodation at any time between sunset and sunrise as defined on the date of offense by the official government record, or as a sojourn that has not been authorized by the Board of Mayor and Aldermen or its designee. Indicia of camping may include, but are not limited to, any one or more of the following: storage of personal belongings; using tents, tarps or other temporary structures for sleeping or storage of personal belongings; hanging clothes line; carrying on cooking activities or making any fire in an unauthorized area; or any of such activities in combination with either sleeping or making preparations to sleep (including but not limited to the laying down of cots, cushions, sheets, blankets, sleeping bags or other bedding for the purpose of sleeping).

(B) *Enforcement.* The Manchester Police shall enforce this camping section only when the individual is on public property and there is an “available overnight shelter.” The term "available overnight shelter" shall mean that the person can, at the time of citation, go to a local homeless shelter, that said shelter has an available overnight space for the individual at no charge to the person, that said available overnight space will be available to that person upon their arrival and that the person is not barred for any reason including but not limited to bail conditions, protective orders, trespass orders, rules of the shelter, policies of the shelter, intoxication or impairment from going to the local homeless shelter. No person shall be cited unless and until a police officer receives confirmation of “available overnight shelter” as defined above, and the person has been advised that overnight shelter is available, warned that they will be cited should they not go to the “available overnight shelter” and continue to camp, and they have been given a reasonable opportunity to comply with the request. Reasonableness shall be judged based upon the specific facts of each case. If during the course of reasonably attempting to comply with request of the police officer to desist camping in a public place, the shelter bed becomes unavailable for any reason, the person shall not be cited. A police officer shall be required to conduct this inquiry each and every time prior to issuing a citation under this section.

(C) *Exceptions.* This section does not affect any other provision of the City of Manchester Code of Ordinances.

(D) *Penalty.* Any person who violates this provision shall be ~~sentenced under the provisions of §10.99 (a fine up to \$1,000)~~ **subject to a fine of up to \$250.**